



Form **ND-2** North Dakota Office of State Tax Commissioner
Optional individual income tax return 2006

XXX-XX-XXXX

XXX-XX-XXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Space Required
for Barcode**

Filing status used ☐ 1. Single ☐ 4. Head of household
on federal return: ☐ 2. Married filing jointly ☐ 5. Qualifying widow(er) with dependent child
(Fill in only one) ☐ 3. Married filing separately — enter spouse's name

School district code: - Income Source Code:
(See page 16) (See page 7)

► Were you required to pay estimated federal income tax for 2006? (See page 7) ☐ Yes ☐ No
► Check only if applicable: ☐ Amended (See page 7) ☐ Extension

Tax computation schedule

1. North Dakota taxable income from Schedule 2, line 30, or Schedule 3, Part 1, line 26 (A) 1 _____
2. North Dakota income tax: Use Form ND-2 Tax Rate Schedule on page 13 of instructions to calculate tax 2 _____
3. Credit for income tax paid to another state (Attach Schedule 4) (D) 3 _____
4. Credit for contributions to nonprofit private colleges in ND (?) 4 _____
5. Credit for contributions to nonprofit private high schools in ND (-) 5 _____
6. Long-term care insurance credit (1L) 6 _____
7. Other credits (Attach supporting statement) (1T) 7 _____
8. Nonprofit development corporation investment credit (1F) 8 _____
9. Qualified business seed capital investment credit (1M) 9 _____
10. **Net tax liability** (Line 2 less lines 3 through 9) If less than zero, enter -0- (E) 10 _____
11. North Dakota income tax withheld (Attach W-2s, 1099s, and K-1s) (F) 11 _____
12. Estimated tax paid, including extension payment on 2006 Form 400-EXT and overpayment applied from 2005 return (&) 12 _____
13. Total payments (Add lines 11 and 12) 13 _____
14. **Overpayment** (If line 13 is greater than line 10, subtract line 10 from line 13. If line 10 is greater than line 13, go to line 19.) If less than \$5, enter -0- (G) 14 _____
15. Amount of line 14 you wish to apply to your 2007 estimated tax (1Q) 15 _____
16. Amount of line 14 you wish to contribute to the Watchable Wildlife Fund (1P) 16 _____
17. Amount of line 14 you wish to contribute to the Trees For ND Program Trust Fund (1D) 17 _____
18. **Refund** (Line 14 less lines 15, 16, and 17) If less than \$5, enter -0- (1R) 18 _____
19. **Tax due** (If line 10 is greater than line 13, subtract line 13 from line 10) If less than \$5, enter -0- (Z) 19 _____
20. Voluntary contribution to the Watchable Wildlife Fund (if tax due on line 19) (1U) 20 _____
21. Voluntary contribution to the Trees For ND Program Trust Fund (if tax due on line 19) (1E) 21 _____
22. **Balance due** (Line 19 plus lines 20, 21, and if applicable, 23) Pay to: ND State Tax Commissioner 22 _____
23. Interest on underpaid estimated tax from Form 400-UT (1C) 23 _____

I declare that this return is correct and complete to the best of my knowledge and belief.

Privacy Act - See inside front cover of booklet.

Your signature	Date	Your daytime phone number
Spouse's signature	Date	
Paid preparer signature	EIN/SSN/PTIN	Date
Print name of paid preparer	Phone no.	

☐ I authorize the ND Office of State Tax Commissioner to discuss this return with the preparer identified below.

OPR ☐

For Tax Department Use Only

ND-2

► Attach copy of 2006 federal income tax return

► Mail to: State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0599



A. Federal adjusted gross income from line 37 of Form 1040, or line 21 of Form 1040A,
or line 4 of Form 1040EZ ----- (H) **A** _____

1. Federal taxable income from line 43 of Form 1040, or line 27 of Form 1040A,
or line 6 of Form 1040EZ (*If zero, see page 8 of instructions*) ----- (I) **1** _____

North Dakota additions

2. Interest from state and local government obligations (*except North Dakota*) ----- (J) **2** _____

3. State and local income taxes from Form 1040, Schedule A, line 5 [However, see
instructions if line A above exceeds \$150,500 (\$75,250, if married filing separately)] (L) **3** _____

4. Other (*See instructions*) (*Attach supporting statement*) ----- **4** _____

5. Total additions (*Add lines 2, 3, and 4*) ----- (M) **5** _____

6. Balance (*Add lines 1 and 5*) ----- **6** _____

North Dakota subtractions

7. Interest from U.S. obligations ----- (N) **7** _____

8. Military pay exclusion ----- (O) **8** _____

9. Additional military pay exclusion for overseas duty ----- (2F) **9** _____

10. Military retirement pay exclusion ----- (#) **10** _____

11. Income from a federal civil service pension, a North Dakota city firefighter or
police officer pension, or the North Dakota highway patrol pension fund ----- (Q) **11** _____

12. Interest income from sale of land to a qualifying beginning farmer ----- (2H) **12** _____

13. Rental income from leasing of land to a qualifying beginning farmer ----- (2I) **13** _____

14. Gain from sale of land to a qualifying beginning farmer ----- (2J) **14** _____

15. Interest income from North Dakota financial institutions ----- (2K) **15** _____

16. Interest income from sale of a business to a qualifying beginning entrepreneur ----- (2L) **16** _____

17. Rental income from leasing a business to a qualifying beginning entrepreneur ----- (2M) **17** _____

18. Gain from sale of a business to a qualifying beginning entrepreneur ----- (2N) **18** _____

19. Medical expenses not allowed due to 7.5% of adjusted gross income limitation
(*Enter smaller of line 1 or line 3, Sch. A, Form 1040*) ----- (R) **19** _____

20. Additional exemption: If your **Filing Status** (at top of Form ND-2) is Married
filing jointly, Head of household, or Qualifying widow(er), enter \$300 ----- **20** _____

21. Other (*See instructions*) (*Attach supporting statement*) ----- (T) **21** _____

22. Total subtractions (*Add lines 7 through 21*) ----- (U) **22** _____

23. Balance (*Subtract line 22 from line 6*) ----- **23** _____

24. Federal income tax - see instructions for amount to enter on this line ----- (V) **24** _____

25. Adjusted gross income from line A at top of page ----- (W) **25** _____

26. If an entry was made on lines 7 through 18, or line 21, see
the instructions for the amount to enter on this line.
Otherwise, enter amount from line 24 on line 29,
and go to line 30 ----- (X) **26** _____

27. Subtract line 26 from line 25 ----- **27** _____

28. North Dakota income ratio (*Divide line 27 by line 25 and round to nearest four
decimal places. If line 27 equals line 25, enter 1.0000*) ----- **28** _____

29. Federal income tax deduction (*Multiply line 24 by line 28*) ----- (Y) **29** _____

30. North Dakota taxable income (*Subtract line 29 from line 23*) Enter here and on Form ND-2, Tax Computation
Schedule, line 1 ----- **30** _____